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# HOUSE BILL No. 1153

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3-2-21.

**Synopsis:** Volunteer firefighter tax deduction. Provides an individual income tax deduction of up to \$2,000 for a volunteer firefighter.

**Effective:** January 1, 2010.

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### Battles

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January 12, 2009, read first time and referred to Committee on Ways and Means.

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First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

## HOUSE BILL No. 1153

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-3-2-21 IS ADDED TO THE INDIANA CODE  
2       AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3       JANUARY 1, 2010]: **Sec. 21. (a) Each taxable year, an individual is**  
4       **entitled to an adjusted gross income tax deduction for the first two**  
5       **thousand dollars (\$2,000) of income received during the taxable**  
6       **year by the individual for the individual's service as a volunteer**  
7       **firefighter (as defined in IC 36-8-12-2).**

8       **(b) In the case of an individual whose income for the individual's**  
9       **service as a volunteer firefighter is excluded from the individual's**  
10       **federal gross income under the federal Mortgage Forgiveness Debt**  
11       **Relief Act of 2007 (P.L. 110-142):**

12       **(1) the individual is not, for that taxable year, entitled to a**  
13       **deduction under this section for the income excluded from the**  
14       **individual's federal gross income; and**

15       **(2) the individual's income excluded from the individual's**  
16       **federal gross income may not be used to calculate the income**  
17       **deducted under subsection (a).**



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1       SECTION 2. [EFFECTIVE JANUARY 1, 2010] **IC 6-3-2-21, as**  
2       **added by this act, applies to taxable years beginning after**  
3       **December 31, 2009.**

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